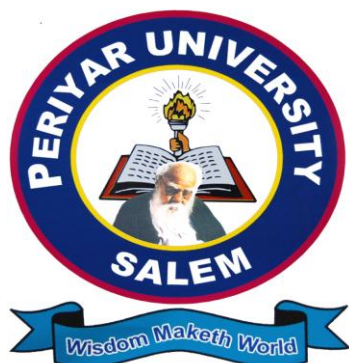


**PERIYAR UNIVERSITY**  
**PERIYAR PALKALAI NAGAR**  
**SALEM – 636 011**



**DEGREE OF BACHELOR OF COMMERCE**  
**CHOICE BASED CREDIT SYSTEM**

**SYLLABUS FOR B.COM**

**FOR THE STUDENTS ADMITTED FROM THE**  
**ACADEMIC YEAR 2012 – 2013 ONWARDS**

## **I.ELIGIBILITY FOR ADMISSION**

Candidates for admission to the first year of the Degree of Bachelor of Commerce Course shall be required to have passed the Higher Secondary Examination (Academic or Vocational Stream) conducted by the Government of Tamil Nadu (or) an examination accepted as equivalent thereto by the Syndicate, subject to such conditions as may be prescribed thereto.

## **II.OBJECTIVES OF THE COURSE**

i) To provide the basic and essential knowledge regarding various activities undertaken and necessary to run socially responsible business organization.

ii) To impart certain basic skills and aptitude, this will be useful in developing entrepreneurship.

iii) To provide a global view of the several financial and other institutions and their function which support the business system.

iv)To prepare the students for preparing higher studies in business like M.Com., M.B.A. and professional courses like MCA.,C.A.,ICWA, ACS., etc.

v) To develop the personality so as to become a responsible citizen with greater awareness about the Indian society and its culture.

## **III.ELIGIBILITY FOR THE AWARD OF DEGREE:**

A candidate shall be eligible for the award of the Degree only if he/she has undergone the prescribed course of study in a college affiliated to the University for a period of not less than three academic years with six semesters and passed the examinations prescribed and fulfilled therefore.

## **IV.PASSING MINIMUM;**

The candidate shall be declared to have passed the examination if the candidate secures not less than 40% marks in the University examination in each theory paper and 40% in continuous assessment.

For the practical paper, a minimum of 40 marks out of 100 marks in the University examination and the record notebook taken together is required to pass the examination.

## **V.CLASSIFICATION OF SUCCESSFUL CANDIDATES:**

Candidates who secure not less than 60% of the aggregate marks in the whole examination in First Class.

Candidates who secure 50% and above but below 59% shall be declared to have passed in the Second Class.

Candidates who obtain 75% of marks in aggregate shall be declared to have passed the examination in First Class with Distinction provided they pass all the examinations prescribed for the course at the first appearance.

Candidates who pass all the examinations prescribed for the course in the first instance and within a period three academic years from the year of admission to the course only are eligible for University Ranking.

## **VI.MAXIMUM DURATION FOR THE COMPLETION OF THE UG PROGRAMME**

The maximum duration for completion of the UG programme shall not exceed twelve semesters.

## **VII.INDUSTRIAL VISIT**

Students may be permitted to industrial visit in order to improve their knowledge.

## **VIII. EXTENSION ACTIVITIES**

Campus cleaning, Gardening, Awareness creation, Participation in Panchayat Raj institutions meeting and Participation in the civic society initiated activities.

## **IX.COMMENCEMENT OF THIS REGULATION:**

These regulations shall take effect from the academic year 2012-13, i.e., for students who are to be admitted to the first year of the course during the academic Year 2012-13 and thereafter.

## HOUR AND CREDIT ALLOCATION

PART	PAPER	SUBJECT	HOURS	CREDITS
		<b><u>SEMESTER-I</u></b>		
I	1	TAMIL	6	3
II	2	ENGLISH	6	3
III		<b>CORE:</b>		
	3	Principles of Accountancy	5	4
	4	Business Communication	5	4
IV		<b>ALLIED:</b>		
	5	Business Economics	6	4
V	6	Value Education	2	2
		<b><u>SEMESTER-II</u></b>		
I	7	Tamil	6	3
II	8	English	6	3
III		<b>CORE:</b>		
	9	Financial Accounting	5	4
	10	Business Management	5	4
IV		<b>ALLIED:</b>		
	11	Indian Economy	6	4
V	12	Environmental Studies	2	2
		<b><u>SEMESTER-III</u></b>		
III		<b>CORE:</b>		
	13	Business Law	5	4
	14	Corporate Accounting-I	6	4
	15	Banking Theory	5	4
		<b><u>SKILL BASED ELECTIVE PAPER</u></b>		
	16	Marketing	2	2
	17	Advertising	2	2
	18	Salesmanship	2	2
IV		<b>ALLIED:</b>		
	19	Business Statistical Methods	6	4
	20	Non Major Elective Paper-I Marketing	2	2

		<b><u>SEMESTER-IV</u></b>		
III		<b>CORE:</b>		
	21	Company Law	5	5
	22	Corporate Accounting-II	6	5
	23	Applied Banking	5	4
		<b><u>SKILL BASED ELECTIVE PAPER</u></b>		
	24	Business Environment	2	2
	25	Indian Financial Service	2	2
	26	Human Resource Development	2	2
IV		<b>ALLIED:</b>		
	27	Business Statistical Decision Techniques	6	4
	28	<b>NON-MAJOR: Elective Paper – II</b> Human Resource Management	2	2

<b><u>SEMESTER-V</u></b>				
III		<b>CORE:</b>		
	29	Cost Accounting	6	5
	30	Auditing	6	5
	31	Income Tax Law and Practice – I	6	5
	32	Information Technology in Business	6	4
	33	Elective Paper I:	6	5
<b><u>SEMESTER-VI</u></b>				
III		<b>CORE:</b>		
	34	Management Accounting	6	5
	35	Entrepreneurial Development	6	5
	36	Income Tax Law & Practice - II	6	5
	37	Commerce Practical	6	5
	38	Elective Paper II	6	5
V		Extension Activities	-	1
		<b>TOTAL</b>	<b>-</b>	<b>140</b>

## SCHEME OF EXAMINATIONS

<b>PA RT</b>	<b>PAP ER</b>	<b>SUBJECT</b>	<b>Duration (Hours)</b>	<b>External Marks</b>	<b>Internal Marks</b>	<b>Total Marks</b>
		<b><u>SEMESTER-I</u></b>				
I	1	TAMIL	3	75	25	100
II	2	ENGLISH	3	75	25	100
III		<b>CORE:</b>				
	3	Principles of Accountancy	3	75	25	100
	4	Business Communication	3	75	25	100
IV		<b>ALLIED:</b>				
	5	Business Economics	3	75	25	100
IV	6	Value Education	3	75	25	100
		<b><u>SEMESTER-II</u></b>				
I	7	Tamil	3	75	25	100
II	8	English	3	75	25	100
III		<b>CORE:</b>				
	9	Financial Accounting	3	75	25	100
	10	Business Management	3	75	25	100
IV		<b>ALLIED:</b>	3	75	25	100
	11	Indian Economy	3	75	25	100
V	12	Environmental Studies	3	75	25	100
		<b><u>SEMESTER-III</u></b>				
III		<b>CORE:</b>				
	13	Business Law	3	75	25	100
	14	Corporate Accounting-I	3	75	25	100
	15	Banking Theory	3	75	25	100
		<b><u>SKILL BASED ELECTIVE PAPER</u></b>				
	16	Marketing	3	75	25	100
	17	Advertising	3	75	25	100
	18	Salesmanship	3	75	25	100
IV		<b>ALLIED:</b>				
	19	Business Statistical Methods	3	75	25	100
	20	<b>Non Major Elective Paper-I</b> Marketing	3	75	25	100
		<b><u>SEMESTER-IV</u></b>				
III		<b>CORE:</b>				
	21	Company Law	3	75	25	100
	22	Corporate Accounting-II	3	75	25	100
	23	Applied Banking	3	75	25	100
		<b><u>SKILL BASED ELECTIVE PAPER</u></b>				
	24	Business Environment	3	75	25	100
	25	Indian Financial Service	3	75	25	100

	26	Human Resource Development	3	75	25	100
IV		<b>ALLIED:</b>				
	27	Business Statistical Decision Techniques	3	75	25	100
	28	<b>NON-MAJOR: Elective Paper - II</b> Human Resource Management	3	75	25	100
		<b>SEMESTER-V</b>				
III		<b>CORE:</b>				
	29	Cost Accounting	3	75	25	100
	30	Auditing	3	75	25	100
	31	Income Tax Law and Practice – I	3	75	25	100
	32	Information Technology in Business	3	75	25	100
	33	Elective Paper I:	3	75	25	100
		<b>SEMESTER-VI</b>				
III		<b>CORE:</b>				
	34	Management Accounting	3	75	25	100
	35	Entrepreneurial Development	3	75	25	100
	36	Income Tax Law & Practice - II	3	75	25	100
	37	Commerce Practical	3	75	25	100
	38	Elective Paper II	3	75	25	100
V		Extension Activities				
		<b>ELECTIVES</b>				
		Any one of the following groups				
Group A		1. Fundamentals of Insurance	3	75	25	100
		2. Financial Management	3	75	25	100
Group B		1. Office Organisation	3	75	25	100
		2. Secretarial Practice	3	75	25	100
Group C		1. Industrial Law – I	3	75	25	100
		2. Industrial Law – II	3	75	25	100

**PART – III**  
**PAPER – III**  
**PRINCIPLES OF ACCOUNTANCY**

**UNIT – I**

Introduction – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial Balance.

**UNIT – II**

Final Accounts of a Sole Trader – Adjustments.

**UNIT – III**

Final Accounts of non trading concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet.

**UNIT – IV**

Average Due Date – Account Current – Bank Reconciliation Statement.

**UNIT – V**

Depreciation – Methods – Fixed – Diminishing – Annuity – Depreciation Fund – Provision and Reserves.

**Note: Distribution of marks – Problem 80% and Theory 20%**

**TEXT BOOKS:**

1. Financial Accounting – R.L.Gupta and V.K.Gupta – Sultan Chand & Sons, New Delhi.
2. Financial Accounting – S.P.Jain and K.L.Narang – Kalyani Publishers, Ludhiana.

**REFERENCE BOOKS:**

1. Financial Accounting – Reddy and Murthy – Margham Publications, Chennai-17.
2. Advanced Accounting I – Dr.Chandra Bose PHI Learning (P) Ltd.
3. Advanced Accounting I - Dr.S.Peer Mohamed  
Dr.S.A.N.Shezuli Ibrahim Pass Publication,  
Madurai.



**PART – III**  
**PAPER – IV**

**BUSINESS COMMUNICAITON**

**UNIT - I**

Meaning of Communication – Objectives – Media – Barriers. Need and Functions of Business Letter – Effective Business Letter – Layout and Kinds of Business Letter.

**UNIT - II**

Letters of Enquiry – Replies, Offer and Quotations – Orders – Execution – Cancellation.

**UNIT - II**

Complaints and Adjustments – Circular Letters – Status Enquiries – Collection Letters.

**UNIT - IV**

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Applications for jobs.

**UNIT - V**

Company Correspondence – Correspondence with Shareholders – Agenda – Minutes – Report Writing – Types – Characteristics of Good Report – Report of Individuals.

**TEXT BOOK:**

1. Effective Business English  
and Correspondence. - Pattan Chetty and Ramesh, M.S.,
2. Business Communication – N.S.Raghunathan & B.Santhanam,  
Margham

**REFERENCE BOOKS:**

1. Commercial Correspondence – R.S.N.Pillai and Bagavathi.
2. Business Communication – Rajendera Paul and Korla Halli.

**ALLIED  
PAPER – V  
BUSINESS ECONOMICS**

**UNIT – I**

Nature and scope of economics – Meaning of Business economics - objectives and scope of business economics – Role and Responsibilities of a business economist. Meaning of law of demand – exceptions, changes in demand – demand determinants – importance – elasticity of demand – types - measurement – its importance – demand forecasting.

**UNIT – II**

Meaning of production – Production function – Short run and long run – economies and diseconomies of scale – Supply – determinants.

**UNIT- III**

Cost concepts – Kinds of Cost – Cost and output relationship – revenue – total revenue – average revenue – Marginal revenue -curves under perfect & imperfect competition – Break even analysis.

**UNIT – IV**

Market structure – Pricing under perfect competition – Monopoly – Monopolistic competition.

**UNIT – V**

Inflation – Trade cycle – causes – effects – Monetary policy – Fiscal Policy.

**REFERENCE BOOKS**

1. Business Economics - S.Sankaran
2. Business Economics - P.N.Reddy and H.R.Appanniah
3. Managerial Economics- R.L.Varasheney and K.L.Maheswari
4. Modern Economic Theory- K.K.Dewett

## **II SEMESTER**

### **PAPER – IX**

#### **FINANCIAL ACCOUNTING**

##### **UNIT-I**

Branch Accounts – Dependent Branches – Stock and Debtors System.  
Departmental Accounts – Inter departmental Transfers.

##### **UNIT-II**

Single Entry System – Statement of affairs – Conversion Method.

##### **UNIT-III**

Partnership Accounts – Admission – Retirement

##### **UNIT-IV**

Death of Partner - Dissolution

##### **UNIT-V**

Insolvency of a partner and all partners – Rule in Garner Vs Murray –  
Piecemeal Distribution

**Note: Distribution of Marks: Problems 80% and Theory 20%.**

##### **Text Books:**

1. Financial Accounting – R.L.Guptha and V.K.Guptha, Sultan Chand and Sons, New Delhi.
2. Financial Accounting – S.P.Jain and Narang, Kalyani Publishers, Ludhiana.

##### **Reference Books:**

1. Financial Accounting – Reddy and Murthy – Margham Publications, Chennai – 17.
2. Financial Accounting – Narayanaswamy, PHI Learning Private Limited, New Delhi, 3<sup>rd</sup> ed.

**PAPER – X**  
**BUSINESS MANAGEMENT**

**UNIT-I**

Nature and Scope of Management – Functions of Management – Scientific Management – Contribution by Henry Fayol.

**UNIT-II**

Planning - Meaning, Nature and Importance of Planning – Steps in Planning – Forecasting – Decision Making Process – Types of decision.

**UNIT-III**

Organisation – Meaning, nature and importance – Types of organisation – Span of Control – Delegation and Decentralisation

**UNIT-IV**

Leadership – Styles – Motivation - Meaning – benefits – Maslows need Hierarchy and McGregor theories.

**UNIT-V**

Communication – Process – Types – Barriers - Co-ordination – Principles of Co-ordination - Control – steps in control – Essentials of effective control.

**TEXT BOOK:**

- |                             |   |                                         |
|-----------------------------|---|-----------------------------------------|
| 1. Business Management      | - | Dinkar Pagare                           |
| 2. Principles of Management | - | J.Jayasankar<br>Margham<br>Publications |

**REFERENCE BOOK:**

- |                                         |   |             |
|-----------------------------------------|---|-------------|
| 1. Business Organisation and Management | - | Y.K.Bhushan |
| 2. Business Management                  | - | Chatterjee  |

**ALLIED  
PAPER – XI**

**INDIAN ECONOMY**

**UNIT – I**

Under development – Meaning, characteristics and causes –Determinants of economic development – economic and non economic factors – concepts of growth and development.

**UNIT- II**

Human resources – Population growth as a retarding factor – Population policy, National Income – Concept – Its measurement – Limitations – Recent Trends in National Income.

**UNIT – III**

Agriculture – Features – Role of Agriculture – Agricultural Productivity and reforms – Food Problem – Green revolution.

**UNIT – IV**

Industrialisation – Role of Industries in economic development – major industries – Iron & steel, cotton, textiles, sugar – Cottage and Small scale industries – Industrial sickness – Industrial Labour Organisation – Industrial relation – Industrial Policy – 1948, 1956, 1977, 1980 and 1991.

**UNIT – V**

Economic Planning – A brief resume of five years plans – The Tenth five year plan – 2002-07. India's foreign trade and balance of payments – GATT – WTO and Indian Economy.

**REFERENCE BOOKS**

1. Indian Economy - Dutt and Sundaram
2. Indian Economy - Dhinagara. I.C
3. Economic Development  
and Planning - Jheingan M.L.
4. Five Year Plan Reports - Govt. of India
5. Indian Economic Problems - Jain P.C.

### **III SEMESTER**

#### **PAPER – XIII**

### **BUSINESS LAW**

#### **UNIT – I**

Commercial Law – Introduction – Sources Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.

#### **UNIT – II**

Contingent Contract Quasi Contract – Performance of a Contract – Discharge of a Contract – Remedies for breach of Contract.

#### **UNIT – III**

Contract of Indemnity and Guarantee – Bailment – Pledge.

#### **UNIT – IV**

Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent - Relation of Principal and third parties – Termination of Agency.

#### **UNIT – V**

Sale of goods – Sale and Agreement to sell – Condition and Warranties – Remedies for breach – Unpaid Seller - Rights of unpaid seller – Auction sale – Rules relating delivery of goods.

#### **TEXT BOOKS:**

1. Commercial Law - N.D.Kapoor,  
Sultan Chand & Sons, New Delhi.
2. Business Laws - J.Jayasankar, Margham Publications

#### **REFERENCES:**

1. Commercial Law - M.C.Shukla,  
S.Chand & Sons, New Delhi.
2. Business Law - M.C.Kuchal
3. Business Law - PC Tulsian, The McGraw  
Hill Companies, UP.
4. Business Law -Dr.Chandraboss boss PHI Learning  
Private Limited, New Delhi

**PAPER - XIV**  
**CORPORATE ACCOUNTING – I**

**UNIT – I**

Issue of Equity Shares – At par, at premium and at discount – Forfeiture and Re-issue.

**UNIT – II**

Issue of preference shares – Redemption of Preference Shares

**UNIT – III**

Issue of Debentures and Redemption of Debentures – Various Methods of Redemption.

**UNIT – IV**

Underwriting of Shares – Valuation of Goodwill and shares.

**UNIT – V**

Profits prior to incorporation – Preparation of Final Accounts of Companies.

**Note: Distribution of Marks – Problems 80% and Theory 20%**

**TEXT BOOK:**

Corporate Accounting - R.L.Guptha & Radhaswamy

Corporate Accounting - Reddy & Murthy,

Margham Publication, Chennai.

**REFERENCE BOOKS:**

1.Advanced Accountancy - S.P.Jain & K.L.Narang.

2.Advanced Accountancy - M.C.Shukla & T.S.Grewal.

3.Corporate Accounting - S.N.Maheswari, Vikas Publishing House.

**PAPER - XV**  
**BANKING THEORY**

**UNIT - I**

Banking – Definition – Classification. Role of Banking in the economic development of a country – Commercial Banking functions and services.

**UNIT - II**

Central Banking – Need and Principles of Central Banking – RBI functions – RBI Role in Economic Development – Monetary Policy of RBI.

**UNIT - III**

E-Banking – Meaning – Traditional Banking Vs E-Banking - E.Banking – Services – Benefits – Mobile Banking features and services.

**UNIT - IV**

Internet Banking – Services – Major Issues – Drawbacks- Indian Scenario – Concept of ATM – ATM features – Mechanism – functions and strategic importance.

**UNIT - V**

Agricultural Banking – SCCB, DCCBs and Co-operative Credit Societies – Role of RRBs and NABARD.

**Text Books:**

Banking Theory, Law & Practice –

B.Santhanam, Margham Publications

**Reference Books:**

Banking and Financial Dr.K.Nirmala Prasad, J.Chandradoss,  
System in India – Himalaya Publishing House

KPM.Sundaram & Varshney - Banking Theory, Sultan Chand

M.Radhasamy & S.Vasudevan - Text of Banking

Gomez - Banking & Finance

Desai Vasanth - Indian Banking, Nature & Problem



**ALLIED**  
**PAPER - XIX**  
**BUSINESS STATISTICAL METHODS**

**UNIT – I**

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

**UNIT – II**

Measures of Dispersion – Range – Quartile deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

**UNIT – III**

Correlation – Types of Correlation – Measures of Correlation – Karl Pearson's co-efficient of correlation – Spearman rank correlations co-efficient.

Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation co-efficient.

**UNIT – IV**

Index Number, Definition of Index Numbers, Uses problems in the constructions of index numbers. Simple and Weighted Index numbers. Chain and Fixed base index – Cost of living index numbers.

**UNIT – V**

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular trend, Measure of Seasonal Variation. Method of simple average only.

**Note: Distribution of marks – Problem 80% and Theory 20%**

**TEXT BOOK**

1. Business Statistics - P.A. Navanithan

**REFERENCE BOOKS:**

1. Statistical Methods - S.P. Gupta
2. Statistics - D.C. Sanchati and V.K. Kapoor.
3. Elements of Statistics - Donald R. Byrkt.

## **SEMESTER- IV**

### **PAPER – XXI**

#### **COMPANY LAW**

##### **UNIT – I**

Meaning and Definition of a joint stock company – Features – kinds of companies – Differences between private and public companies.

##### **UNIT – II**

Formation of a company – Promotion – Memorandum of Association and its contents – Articles of Association and its contents – Certificate of incorporation and commencement of business.

##### **UNIT – III**

Prospectus – its contents – statement in lieu of prospectus – consequences of Misstatements in a Prospectus – kinds of Shares and Debentures.

##### **UNIT – IV**

Company management – Appointment, rights and duties of Managerial Personnel – Meetings – Resolutions.

##### **UNIT – V**

Winding up of a company – Types of winding up – consequences of winding up.

##### **TEXT BOOK:**

1. Company Law – N.D.Kapoor, Sultan Chand & Sons.

##### **REFERENCE BOOKS:**

1. Company Law - Avatar Singh
2. Company Law - P.Saravanel
3. Principles of company Law - N.C.Shukla & S.S.Gulshan.
4. Company Law and Secretarial Practice - Dr.M.Sreenivasan,  
Margham Publications.

**PAPER - XXII**  
**CORPORATE ACCOUNTING – II**

**UNIT – I**

Amalgamation and Absorption.

**UNIT – II**

Alteration of Share capital – Internal Reconstruction- Liquidator's Final statement of accounts.

**UNIT – III**

Accounts of Banking Companies – (New Format)

**UNIT – IV**

Accounts of Insurance Companies Life, Fire and Marine (New Format)

**UNIT – V**

Accounts of Holding Companies (Excluding inter-company holdings).

**Note: Distribution of Marks – Problems 80% and Theory 20%**

**TEXT BOOKS:**

Advanced Accountancy - R.L.Guptha and Rathaswamy,

Advanced Accountancy - Jain and Narang,

Corporate Accounting - Reddy and Murthy

**REFERENCE BOOKS:**

Advanced Accountancy - M.C.Shukla and T.S.Grewal,

Corporate Accounting - S.N.Maheswari-Vikas Publishing House.

**PAPER - XXIII**  
**APPLIED BANKING**

**UNIT – I**

Banker and Customer – Definition – Relationship – Obligation – Bankers lien – Right of appropriation – Right to set off

**UNIT – II**

Opening of different types of account in a Bank – Special types of customers.

**UNIT – III**

Negotiable Instruments – Meaning and features of cheque, Bills of Exchange and Promissory Note – Crossing of Cheques – Types – Endorsement – Types – Holder for value – Holder in due course.

**UNIT – IV**

Paying Banker – Meaning – Duties and Responsibilities – Statutory protection – Payment in due course – Dishonour of cheques – Collecting Banker – Statutory Protection-Negligence of collecting banker.

**UNIT – V**

Loans and Advances – Principles of Sound lending – Forms of advances – Secured and Unsecured advances – Various modes of creating charge – Lien, Pledge, Hypothecation and Mortgage – Advances against goods, documents of title to goods – LIC policy and FDR.

**TEXT BOOK:**

KPM Sundaram & P.N.Varshney – Banking Theory, Law and Practice,  
P.N.Varshney - Sultan Chand & Sons, New Delhi.  
B.Santhanam - Banking Theory Law & Practice,  
Margham Publishing House

**REFERENCE BOOKS:**

1.Banking Law and Practice - S.N.Maheswari  
2.Banking Law and Practice - Radhasamy.

**ALLIED  
PAPER – XXVII**

**BUSINESS STATISTICAL DECISION TECHNIQUES**

**UNIT – I**

Matrix : Definitions – Operations on Matrix – determinant of Matrix. Inverse of a Matrix (Ad-joint Method only) – Application: Solving Linear equations – Matrix inverse Method; Crammers Method.

**UNIT – II**

Sequence and Series – Arithmetic Progression and Geometric Progression (Simple Problems only).

Interpolation : Bionomial Expansion method; Newton's Forward and Backward Method, Lagrange's Method.

**UNIT – III**

Probability; Definition – Addition and Multiplication theorems – Conditional and Probability – (Simple Problem only).

**UNIT – IV**

Linear Programming – Formation of LPP, Solution to LPP – Graphical simplex method – BIG – M method.

**UNIT – V**

Transportation Problem – North West Corner method – Matrix minima (or) Least cost method – Vogel's Approximation method – MODI Method.

Assignment Problem – Balanced Hungurian Assignment method.

**Note: Distribution of marks – Problem 80% and Theory 20%**

This paper has to be taught by a statistics teacher and valued by statistics board only.

**TEXT BOOKS:**

1. Business Statistics – P.A.Navanithan
- 2.

**BOOKS FOR REFERENCE:**

1. Business Statistics and Operation Research – S.P.Guptha, Dr.P.A.Guptha, Dr.Manmohan.
2. Business Mathematics – Mr.Vittal.

**SEMESTER - V**  
**PAPER - XXIX**  
**COST ACCOUNTING**

**UNIT – I**

Cost Accounting – Meaning, Scope, objectives - advantages and limitations – Difference between cost accounting and financial accounting – Elements of cost – preparation of cost sheet.

**UNIT – II**

Material Management – Purchase procedure – Various stock levels – Economic order quantity – Bin card and stores ledger – Pricing of issues – FIFO, LIFO, Simple Average and weighted average methods.

**UNIT – III**

Labour cost – Importance – Various methods of labour cost control – methods of wage payment – various incentive schemes – labour turnover.

**UNIT – IV**

Overheads – Classification – apportionment of overheads – redistribution of overheads – absorption of overheads – calculation of machine hour rate.

**UNIT – V**

Process costing – normal loss - abnormal loss and abnormal gain – Joint product and by products.

**Note: Distribution of marks – Problem 80% and Theory 20%**

**TEXT BOOKS:**

- Cost Accounting - Jain & Narang,  
Kalyani Publishers Ludhiana.
- Cost Accounting - Reddy & Hari Prasad Reddy,  
Margham Publications, Chennai-17.

**REFERENCE BOOKS:**

- Cost Accounting, - Pillai & Bagavathi, Sultan Chand &  
sons, New Delhi.
- Cost Accounting - Murthy & Gurusamy, Tata McGraw Hill Ltd
- Cost Accounting - Bhattacharya, PHI Learning Pvt. Ltd,  
New Delhi.

**PAPER - XXX**  
**AUDITING**

**UNIT – I**

Introduction – meaning and object of audit – difference between auditing and accountancy – kinds of audit – advantages and limitations of audit – audit programmes and working papers.

**UNIT – II**

Internal control – Meaning and object – Internal check – Meaning and object – Internal control regarding cash purchases, sales, payment of wages.

**UNIT – III**

Vouching – meaning – objects – features of good voucher – procedure and importance – vouching of cash transactions – verification of assets and liabilities.

**UNIT – IV**

Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration.

**UNIT – V**

Specialized audits - Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital, Hotel.

**TEXT BOOK:**

A text book of practical auditing – B.N.Tandan.

**REFERENCE BOOK:**

- |                    |   |                                                    |
|--------------------|---|----------------------------------------------------|
| Auditing           | - | Dinker Pagare – Sultan Chand & Sons,<br>New Delhi. |
| Auditing           | - | R.C.Bhatia.                                        |
| Practical Auditing | - | S.Vengadamani, Margham                             |

**PAPER - XXXI**  
**INCOME TAX – LAW AND PRACTICE – I**

**UNIT – I**

Basic concepts – Assessee – person – previous year – assessment year – Income – Casual income – Gross total income – Total income.

**UNIT – II**

Basis of charge – scope of total income – residence and tax liability – incomes which do not form part of total income.

**UNIT – III**

Heads of income – income under salaries – definition, features – computation of salary income – PF – allowances – perquisites – other items included in salary – deduction under salary – tax – rebate, relief of income tax.

**UNIT – IV**

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – net annual value – deductions – let out and self – occupied houses.

**UNIT – V**

Definition of business and profession - Profits and gains business and profession — income chargeable under profits and gains – deductions – specific allowances – deemed profit – computation of business income and professional income – depreciation.

**Note: Distribution of marks – Problem 60% and Theory 40%**

**TEXT BOOKS:**

- 1) Income tax law and practice - V.P.Gaur & Narang,  
Kalyani Publishers
- 2) Income Tax Law and Practice-Dr.A.Jayakumar & Dr.C.Dhanapal  
Learn Tech Press
- 3) Income Tax Law and Practice-Dr.H.C.Mehrotra, Sahitya Bhawan  
Publications

**REFERENCE BOOKS:**

- 1) Income Tax Theory,  
Law & Practice – T.S.Reddy & Hari Prasad  
Reddy, Margham Publications,
- 2) Dinkar Pagare – Income Tax Law and Practice,  
Sultan Chand & Sons,



**PAPER - XXXII**  
**INFORMATION TECHNOLOGY IN BUSINESS**

**UNIT – I**

Introduction to computers – classification of digital computer systems – Anatomy of a Digital computer – Memory units – Auxiliary storage devices – input devices – output devices.

**UNIT – II**

Introduction to Computer software – operating system programming languages – general software features and trends data processing – computer network.

**UNIT – III**

Communication systems – Distributed systems – Internet worldwide web.

**UNIT – IV**

Electronic mail – Intranets – Introduction to multimedia – Multimedia tools – Introduction of virtual reality.

**UNIT – V**

Electronic commerce – Geographical information system – computers in business and industry – computers in education and training – computers in entertainment – science, medicine and engineering.

**TEXT:**

Fundamentals of information technology - Alexis Leon, Methews Leon,  
Leon TECH World 1999.

Computer Applications in     - Ananthi Sheshasaayee,  
Business and Management     Margham

**REFERENCE:**

An Introduction to             - Dr.S.V.Sreenevasa Vallabhan,  
Information Technology     - Sultan chand 2007.

Information Technology & its – Dr.A.Krishnan & P.Bagkialakshmi  
Implication in business     - Akshaya Publications

**VI SEMESTER**  
**PEPER - XXXIV**  
**MANAGEMENT ACCOUNTING**

**UNIT – I**

Management Accounting – Meaning – Objectives – Nature and Scope – Distinguish between Management Accounting with Cost Accounting and Financial Accounting.

**UNIT – II**

Ratio Analysis – uses and Limitations of Ratio Analysis.

**UNIT – III**

Fund Flow Analysis and Cash Flow Analysis (New Format).

**UNIT – IV**

Budgets and Budgetary Control – Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget.

**UNIT- V**

Marginal Costing – Absorption costing – P/V Ratio – BEP and Margin of Safety - Practical Application of marginal costing technique to different situations.

**Note: Distribution of Marks – Problems 80% and Theory 20%.**

**TEXT BOOKS:**

1. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan
2. Management Accounting - Sharma and Sasi K.Gupta
3. Management Accounting – T.S.Reddy and Y.Hari Prasad Reddy

**REFERENCE BOOKS:**

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi
2. Accounting for Management - Dr.V.R.Palanivelu, University Science Press, New Delhi

**PAPER - XXXV**  
**ENTREPRENEURIAL DEVELOPMENT**

**Unit – I**

Entrepreneur – Meaning – Characteristics of entrepreneur – classification of entrepreneur – factors influencing entrepreneurship.

**Unit – II**

Problems of Entrepreneurs – Women entrepreneurs – Rural entrepreneurship – Entrepreneurial Development Programmes (EDP).

**Unit – III**

Business idea generation – identification of business opportunities.

**Unit – IV**

Feasibility – Marketing – Financial – Economic – Technical – Managerial – Project appraisal – Project report.

**Unit – V**

Financial assistance; DIC – SIPCOT – SIDBI – TIIC – NSIC.

**Text Books:** Entrepreneurial Development – Jayshree Suresh.

**Reference Books:**

Entrepreneurial Development – S.S.Kanka S.Chand & Co.

Fundamentals of entrepreneurship - Renu Arora, S.K.Sooj, Kalyani  
And small business Publishers.

Entrepreneurial Development – C.B. Gupta, N.P.Srinivasan

**PAPER - XXXVI**  
**INCOME TAX – LAW AND PRACTICE – II**

**UNIT – I**

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exemptions – Computation of Capital Gains – Capital Loss.

**UNIT – II**

Income from other sources – General and Specific incomes – Deductions in computing income from other sources – Computation of income from other sources.

**UNIT – III**

Aggregation of income – Deemed incomes – Deduction from gross total income.

**UNIT – IV**

Set off and carry forward of losses - Tax free incomes – Tax rebates – Tax relief.

**UNIT – V**

Rates of tax-Computation of total income of individual - Calculation.

**Note: Distribution of marks: Problem 60% and Theory 40%.**

**TEXT BOOKS:**

- 1) Income tax law and practice - V.P.Gaur & Narang,  
Kalyani Publishers
- 2) Income Tax Law and Practice-Dr.A.Jayakumar & Dr.C.Dhanapal  
Learn Tech Press
- 3) Income Tax Law and Practice-Dr.H.C.Mehrotra, Sahitya Bhawan  
Publications

**REFERENCE BOOKS:**

- 1) Income Tax Theory,  
Law & Practice – T.S.Reddy & Hari Prasad  
Reddy, Margham Publications,
- 2) Dinkar Pagare – Income Tax Law and Practice,  
Sultan Chand & Sons,

**PAPER - XXXVII**  
**COMMERCE PRACTICALS**

**LIST OF EXERCISES FOR COMMERCE PRACTICAL**

**UNIT – I**

- 1.Preparation of invoice, receipts, voucher, delivery challan, Entry pass, Gate pass - debit and credit notes.
- 2.Preparation of transaction from the receipts, vouchers - credit notes and debit notes.
- 3.Preparation of application for shares and allotment - letter for share - transfer forms.

**UNIT – II**

- 4.Drawing, endorsing and crossing of cheques - filling up of pay in slips - demand draft application and preparation of demand drafts.
- 5.Making entries in the pass book and filling up of account opening forms for SB account, current account and FDR's.
- 6.Drawing and endorsing of bills of exchange and promissory notes.

**UNIT – III**

- 7.Filling up of application forms for admission to cooperative societies.
- 8.Filling up loan application forms and deposit challan.
- 9.Filling up jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.

**UNIT – IV**

- 10.Preparation of agenda and minutes of meetings-both general body and board of directors.
- 11.Using bin card and inventories.
- 12.Using cost sheets.

**UNIT – V**

- 13.Filling up of an application form for LIC policy, filling up of the premium form - filling up the challan for remittance of premium.
- 14.Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.
- 15.Filling up income-tax returns and application for permanent account number.

**NOTE:**

Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted. Distribution of marks : Practical 75% and Record Note Book 25%.

## **ELECTIVE PAPERS**

### **GROUP – A**

### **PAPER – (1)**

#### **FUNDAMENTALS OF INSURANCE**

##### **UNIT – I**

Definition of insurance – general principles of insurance – types of insurance – life, fire and marine – difference between life and other types of insurance.

##### **UNIT – II**

Life Insurance – objects – different types of life policies – annuities – assignment and nominations – lapses and revivals of policies

##### **UNIT – III**

Surrender value – paid up value – loans – claims – procedure for claims – settlement of claims.

##### **UNIT – IV**

Marine insurance – functions – marine perils – types of marine policies – clauses in general use – warranties and conditions – proximate cause – subrogation and conciliation – re-insurance – double insurance – types of marine losses.

##### **UNIT – V**

Fire insurance – characteristics – subject matter – fixation of premium – fire waste – hazards of fire – physical and moral types of fire policies – cover note surveys and inspection – average clause – re-insurance and renewals – causa proxima.

##### **TEXT BOOKS:**

Insurance Principles and Practice	-	Sharma K.S.
Principles of Insurance law.	-	Srinivasan, M.N.
Elements of Insurance	-	Dr.M.Premavathy
Elements of Insurance	-	A.Murthy

##### **REFERENCE BOOKS:**

Theory and Practice of Insurance	-	Arifkhan.M.
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**GROUP – A**  
**PAPER – (2)**  
**FINANCIAL MANAGEMENT**

**Unit – I**

Financial Management – Meaning and significance – Objectives of Financial Management – Profit maximization and wealth maximization – Decision making in Financial Management.

**Unit – II**

Capital Structure – meaning and features – classification – of capital structure – Optimum Capital structure – Factors determining capital structure.

**Unit – III**

Cost of Capital – meaning and significance – classification of cost of capital – computation of cost of capital – cost of Debt, preference share, equity share and Retained earnings.

**Unit – IV**

Leverages – meaning and importance – operating leverage financial leverage and composite leverage.

**Unit – V**

Working Capital Management – meaning, concept and dimensions – Types of working capital – Determinants of working capital.

**Note: This paper should be theory oriented only.**

**Text Book:** A.Murthy – Financial Management, Margham publications

**Reference Books:**

1. Dr. D. Chandra Bose – Fundamentals of Financial Management – PHI learning private
2. S.N. Maheswari – Financial Management
3. Dr.V.R.Palanivelu – Financial Management, Sultan Chand & Sons.

**GROUP – B**  
**PAPER – (1)**

**OFFICE ORGANISATION**

**UNIT – I**

Modern Office – Meaning, Importance – Function – Location of Office – Office Layout – Open and Private Offices – Office Environment, Lighting, Ventilation freedom from noise and dust, sanitary, security and secrecy.

**UNIT – II**

Office Organisation – Importance – Types – Organisation chart – Office Manuals – Delegation of authority and responsibility – centralization vs decentralization.

**UNIT – III**

Office Systems - Flow of work – Role of Office manager – Office forms – forms of control – forms of designing – Control of correspondence – Handling inward and outward mails.

**UNIT – IV**

Stationery – Importance – Control of Stationery Cost – Purchasing – Stationery supplies – Filing – Importance – Functions – Characteristics of good filing system – Indexing – Meaning, Importance and kinds.

**UNIT – V**

Office furniture – Types of furniture – Office machine and equipments – Object of mechanization – Types office machines – Computers and its in office – Criteria for selection.

**TEXT BOOK:**

1. Office Management - R.K.Chopra
2. Office Management - Dr.T.S.Devanarayanan  
N.S.Raghunathan - Margham

**REFERENCE BOOK:**

1. Manual of Office Management and Correspondence - B.N.Tanden
2. Office Organisation and Management. - C.B.Gupta



**GROUP- B**  
**PAPER – (2)**

**SECRETARIAL PRACTICE**

**UNIT – I**

Company Secretary – Appointment – Qualifications for appointment as Secretary – General Legal Position – Duties – Rights – Liabilities.

**UNIT – II**

Office Organisation the company secretary – Maintenance of records – Communication and Correspondence – Internal and External – Management and Staff.

**UNIT – III**

Depository and Dematerialisation: Introduction – Definition – Advantages – Procedure for dematerialization of shares – Transfer & Transmission of shares.

**UNIT – IV**

Role of Company Secretary in conducting the Board Meetings – Frequency of Board Meetings – Notice for Agenda – Quorum – Resolution by circulation – Procedure at Board Meetings – Minutes of the Board Meeting.

**UNIT – V**

Procedure at statutory meetings – Secretarial work relating to statutory meeting – Annual general meeting and Extra ordinary General Meeting – Drafting of Notices and Minutes of a company meetings.

**TEXT BOOK:**

- 1.Secretarial Practice - K.P.M.Sundaram
- 2.Secretarial Practice - Tandan

**REFERENCE BOOKS:**

- 1.Secretarial Practice - M.C.Kuchhal
- 2.Secretarial Practice - M.C.Shukla & Gulshan
- 3.Secretarial Practice - Sherlekar

**GROUP – C**  
**PAPER – (1)**

**INDUSTRIAL LAW – I**

**Unit – I**

Need for labour legislation – Principles of labour legislation – constitution as the basic of labour legislation – main postulates of labour policy.

**Unit – II**

The Factories Act, 1948

**Unit – III**

The Workmen's Compensation Act 1923

**Unit – IV**

The Employee's State Insurance Act 1948

**Unit – V**

The Employee's Provident Fund Act

**Text Book:** Hand book of industrial law – N.D.Kapoor

**Reference books:**

Industrial Law – D.P.Jain

Industrial Law – S.N. Mishra

Industrial Law - Tripathi

Industrial Law – Maheswari

Industrial Law - Bulchandani

**GROUP – C**  
**PAPER – (2)**

**INDUSTRIAL LAW – II**

**Unit – I**

The Payment of Wages Act 1936

**Unit – II**

The Payment of Bonus Act 1965

**Unit – III**

The Payment of Gratuity Act 1972

**Unit – IV**

The Industrial Disputes Act 1947

**Unit – V**

The Maternity Benefit Act 1961

**Text book:** Hand book of industrial law – N.D.Kapoor

**Reference books:**

Industrial Law – D.P.Jain

Industrial Law – S.N. Mishra

Industrial Law - Tripathi

Industrial Law – Maheswari

Industrial Law – Bulchandani

**QUESTION PAPER PATTERN FOR  
THEORY SUBJECTS**

Time : 3 Hours

Max. Marks: 75

**PART – A (10 x 2 = 20 Marks)**

Answer All Questions

(Two questions from each unit)

**PART – B ( 5 x 5 = 25 Marks)**

Answer All Questions

(One Question from each unit with internal choice)

**PART – C (3 x 10 = 30 Marks)**

Answer any three questions

(One Question from each unit)

**QUESTION PAPER PATTERN FOR  
ACCOUNTS SUBJECTS**

Time : 3 Hours

Max. Marks: 75

**PART – A (10 x 2 = 20 Marks)**

Answer All Questions

(Two questions from each unit)

Out of 10 Questions – 6 Theory and 4 Problems

**PART – B (5 x 5 = 25 Marks)**

Answer All Questions

(One Question from each unit with internal choice)

Out of 5 Questions – 2 Theory and 3 Problems

**PART – C (3 x 10 = 30 Marks)**

Answer any three questions

(One Question from each unit)

Out of 5 Questions – 1 Theory and 4 Problems

**QUESTION PAPER PATTERN FOR  
INCOME TAX LAW AND PRACTICE**

Time: 3 Hours

Max. Marks: 75

**PART – A (10 x 2 = 20 Marks)**

Answer All Questions

(Two questions from each unit)

All Theory Questions

**PART – B ( 5 x 5 = 25 Marks)**

Answer All Questions

(One Question from each unit with internal choice)

Each question contains one theory and one problem

**PART – C (3 x 10 = 30 Marks)**

Answer any three questions

(One Question from each unit)

1 Theory and 4 Problems

**QUESTION PAPER PATTERN FOR  
STATISTICS**

Time: 3 Hours

Max. Marks: 75

**PART – A (10 x 2 = 20 Marks)**

Answer All Questions

(Two questions from each unit)

Out of 10 Questions – 6 Theory and 4 Problems

**PART – B ( 5 x 5 = 25 Marks)**

Answer All Questions

(One Question from each unit with internal choice)

Out of 5 Questions – 2 Theory and 3 Problems

**PART – C (3 x 10 = 30 Marks)**

Answer any three questions

(One Question from each unit)

Out of 5 Questions – 1 Theory and Problems

**QUESTION PAPER PATTERN FOR  
ENTREPRENEURIAL DEVELOPMENT**

Time: 3 Hours

Max. Marks: 75

**PART – A (10 x 2 = 20 Marks)**

Answer All Questions

(Two questions from each unit)

**PART – B ( 5 x 5 = 25 Marks)**

Answer All Questions

(One Question from each unit with internal choice)

**PART – C (3 x 10 = 30 Marks)**

Answer any three questions

(One Question from each unit)

**QUESTION PAPER PATTERN FOR  
FINANCIAL MANAGEMENT**

Time : 3 Hours

Max. Marks: 75

**PART – A (10 x 2 = 20 Marks)**

Answer All Questions

(Two questions from each unit)

**PART – B (5 x 5 = 25 Marks)**

Answer All Questions

(One Question from each unit with internal choice)

**PART – C (3 x 10 = 30 Marks)**

Answer any three questions

(One Question from each unit)



**QUESTION PAPER PATTERN FOR  
INDUSTRIAL LAW - I**

Time: 3 Hours

Max. Marks: 75

**PART - A (10 x 2 = 20 Marks)**

Answer All Questions

(Two questions from each unit)

**PART - B (5 x 5 = 25 Marks)**

Answer All Questions

(One Question from each unit with internal choice)

**PART - C (3 x 10 = 30 Marks)**

Answer any three questions

(One Question from each unit)

**QUESTION PAPER PATTERN FOR  
INDUSTRIAL LAW - II**

Time: 3 Hours

Max. Marks: 75

**PART – A (10 x 2 = 20 Marks)**

Answer All Questions

(Two questions from each unit)

**PART – B (5 x 5 = 25 Marks)**

Answer All Questions

(One Question from each unit with internal choice)

**PART – C (3 x 10 = 30 Marks)**

Answer any three questions

(One Question from each unit)

**Semester – III**  
**Skill Based Elective Paper – I**

**MARKETING**

**Unit-I**

Definition and Meaning of Marketing-Modern Concept of Marketing.

**Unit-II**

Marketing Functions – Buying – Transportation – Warehousing

**Unit-III**

Marketing Functions – Standardisation – Grading – Packaging.

**Unit-IV**

Product Planning and Development – Introduction of a new Product.

**Unit-V**

Product Life Cycle – Product Diversification

**Text Book:**

Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. Advertising and Salesmanship – P.Saravanavel Margham Publications, Chennai
2. Marketing Management – Sherlakhar S.A
3. Marketing Management – V.S.Ramasamy and Namakumari Macmillan

**Semester – III**  
**Skill Based Elective Paper – II**

**ADVERTISING**

**Unit-I**

Origin and Meaning of Advertising – Definition – Characteristic.

**Unit-II**

Recent trends in Advertising of a Product.

**Unit-III**

Advertising and Promotion Mix - Factors.

**Unit-IV**

Functions of Advertising – Commercial Functions – Social Functions.

**Unit-V**

Advantages of Advertising – Manufacturers – WholeSalers – Consumers

**Text Book:**

Advertising and Salesmanship- P.Saravanavel, Margham Publications, Chennai.

**Reference Books:**

1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi
2. Marketing Management- Sherlakhhar, S.A.
3. Marketing Management – V.S. Ramasamy and S.Namakumari Macmillan

**Semester – III**  
**Skill Based Elective Paper – III**

**SALESMANSHIP**

**Unit-I**

Definition of Salesmanship – Features – Objectives

**Unit-II**

Recruitment of a Salesman – Qualities of a good salesman.

**Unit-III**

Advantages of Salesmanship – Distinction between Salesmanship and Advertising.

**Unit-IV**

Types of Salesmanship

**Unit-V**

Functions, Duties and Responsibilities of a Salesmanship

**Text Book:**

Advertising and Salesmanship- P.Saravanavel, Margham Publications, Chennai.

**Reference Books:**

1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi
2. Marketing Management- Sherlakhar, S.A.
3. Marketing Management – V.S. Ramasamy and S.Namakumari Macmillan

**Semester – IV**  
**Skill Based Elective Paper-IV**

**BUSINESS ENVIRONMENT**

**Unit-I**

Introduction to Business – Nature and Changing Concept.

**Unit-II**

Social Responsibilities of Business

**Unit-III**

Indian Business Environment

**Unit – IV**

Business Environment - Components- Importance.

**Unit-V**

Public Enterprises in India – Small Scale Industries.

**Text Book:-**

1. Essentials of Environment – K.Aswathappa Himalaya Publishing House, Mumbai – 4.
2. Business Environment – Dr.S.Sankaran, Margham Publications Chennai – 17.

**Books for Reference:-**

1. Business and Society : Lokanathan and A.Lakshmirathan  
Emerald Publishers, Chennai – 2
2. Indian Economy : S.K.Mirhars V.K.Puri  
Himalaya Publishers House, Mumbai.

**Semester – IV**  
**Skill Based Elective Paper-V**

**INDIAN FINANCIAL SERVICES**

**Unit-I**

Indian Financial Services – Introduction – Concept – Objectives – Functions

**Unit-II**

Merchant Banking – Definition – Functions

**Unit-III**

Factoring – Types of Factoring

**Unit – IV**

Mutual Funds – Operations

**Unit-V**

Credit Rating – Credit Rating Agencies

**Reference Books:-**

1. **Financial Services:** Dr.S.Gurusamy, Vijay Nicole Imprints  
Private Limited, Chennai
2. Emerging Scenario of Financial Services: E.Gordan & K.Natarajan, Himalaya  
Publishing House, Mumbai.
3. Financial Services: B.Santhanam, Margham

**Semester – IV**  
**Skill Based Elective Paper-VI**

**HUMAN RESOURCE DEVELOPMENT**

**Unit-I**

Introduction – Meaning, Definition of HRM and HRD

**Unit-II**

Scope and Importance of HRD

**Unit-III**

Recruitment – Sources

**Unit – IV**

Selection Process – Types of Interviews

**Unit-V**

Employees Training.

**Reference Books:-**

1. Personnel Management : C.B.Mamoria & S.V.Gankar, Himalaya Publishing House, Mumbai
2. Human Resource Management: J.Jayashankar, Margham Publications
3. Human Resource Management : P.C.Michael, Himalaya Publication.



**NON MAJOR ELECTIVE  
PAPER – 1**

**MARKETING**

**Unit-I**

Definition and Meaning of Marketing-Modern Concept of Marketing.

**Unit-II**

Marketing Functions – Buying – Transportation – Warehousing

**Unit-III**

Marketing Functions – Standardisation – Grading – Packaging.

**Unit-IV**

Product Planning and Development – Introduction of a new Product.

**Unit-V**

Product Life Cycle – Product Diversification

**Text Book:**

Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi.

**Reference Books:**

1. Advertising and Salesmanship – P.Saravanel Margham Publications, Chennai
2. Marketing Management – Sherlakh S.A
3. Marketing Management – V.S.Ramasamy and Namakumari Macmillan

**NON MAJOR ELECTIVE  
PAPER – 2**

**HUMAN RESOURCE DEVELOPMENT**

**Unit-I**

Introduction – Meaning, Definition of HRM and HRD

**Unit-II**

Scope and Importance of HRD

**Unit-III**

Recruitment – Sources

**Unit – IV**

Selection Process – Types of Interviews

**Unit-V**

Employees Training.

**Reference Books:-**

1. Personnel Management : C.B.Mamoria & S.V.Gankar, Himalaya Publishing House, Mumbai
2. Human Resource Management: J.Jayasankar, Margham Publications
3. Human Resource Management : P.C.Michael, Himalaya Publication.